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--Figs. 6A, 6B and 6C are diagrams for explaining a second step for designing a photomask used in the first embodiment of the method for manufacturing a semiconductor device according to the present invention;--

Please replace the paragraph beginning at page 4, line 24, with the following rewritten paragraph:

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--Finally, referring to Fig. 1C, the photoresist layer 103 is removed. Thus, the gate conductive layer 102 has gate patterns P1 and P2 corresponding to the gate patterns GP1 and GP2, respectively.--

IN THE CLAIMS:

Kindly cancel claims 33-36, without prejudice.

Please add new claims 37-41 reading as follows:

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--37. A method for manufacturing a semiconductor device, comprising the steps of:

forming a first photoresist pattern layer using a first photomask having active area patterns corresponding to active areas and dummy area patterns corresponding to dummy areas on a semiconductor substrate;

forming a trench in said semiconductor substrate by an etching process using said first photoresist pattern layer;

forming a conductive layer over said semiconductor substrate;

forming a second photoresist pattern layer on said conductive layer using a second photomask having gate patterns corresponding to said active areas and dummy gate patterns corresponding to said dummy areas; and

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